



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Macon County**

Unit Code: **055/000/00** County: **MACON**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$65,478,144**

Equalized Assessed Valuation: **\$1,620,058,801**

Population: **110,768**

Employees:

Full Time: **498**

Part Time: **78**

Salaries Paid: **\$21,258,512**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$35,367,875	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$319	\$363	\$339
Revenue Collected During FY 10:	\$49,622,659	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$50,994,798	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$448	\$476	\$454
Per Capita Expenditures:	\$460	\$464	\$452
Revenues over (under) Expenditures:	-\$1,372,139	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	67.36%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$34,348,448	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$310	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$26,415,656	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$5,939,240	\$7,172,068	\$1,234,140
Per Capita Debt:	\$54	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$3,989,572	\$1,984,823	\$
Expenditures During FY 10:	\$3,734,708	\$2,128,845	\$
Per Capita Revenue:	\$36	\$41	\$
Per Capita Expenditures:	\$34	\$40	\$
Operating Income (loss):	\$254,864	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	57.80%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$2,158,533	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$19	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00** County: **MACOUPIN**

Fiscal Year End: **8/31/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,888,742**

Equalized Assessed Valuation: **\$562,771,219**

Population: **47,774**

Employees:

Full Time: **152**

Part Time: **88**

Salaries Paid: **\$6,584,643**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$13,018,115	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$272	\$363	\$339
Revenue Collected During FY 10:	\$17,078,129	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$14,901,029	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$357	\$476	\$454
Per Capita Expenditures:	\$312	\$464	\$452
Revenues over (under) Expenditures:	\$2,177,100	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	103.31%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$15,394,715	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$322	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$15,430,639	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,333,869	\$7,172,068	\$1,234,140
Per Capita Debt:	\$28	\$101	\$37
General Obligation Debt over EAV:	0.16%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00** County: **MADISON**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$129,125,660**

Equalized Assessed Valuation: **\$4,940,435,309**

Population: **269,509**

Employees:

Full Time:	824
Part Time:	202
Salaries Paid:	\$44,654,653

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$98,335,675	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$365	\$363	\$339
Revenue Collected During FY 10:	\$108,552,050	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$104,360,099	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$403	\$476	\$454
Per Capita Expenditures:	\$387	\$464	\$452
Revenues over (under) Expenditures:	\$4,191,951	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	96.61%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$100,820,120	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$374	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,760,162	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$109,098,437	\$10,349,325	\$5,366,947



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,535,000	\$7,172,068	\$1,234,140
Per Capita Debt:	\$6	\$101	\$37
General Obligation Debt over EAV:	0.03%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$22,229,252	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$82	\$41	\$
Revenue Collected During FY 10:	\$2,653,725	\$1,984,823	\$
Expenditures During FY 10:	\$2,783,256	\$2,128,845	\$
Per Capita Revenue:	\$10	\$41	\$
Per Capita Expenditures:	\$10	\$40	\$
Operating Income (loss):	-\$129,531	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	794.02%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$22,099,721	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$82	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Marion County**

Unit Code: **058/000/00** County: **MARION**

Fiscal Year End: **11/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,603,824**

Equalized Assessed Valuation: **\$342,394,597**

Population: **41,691**

Employees:

Full Time: **139**

Part Time: **24**

Salaries Paid: **\$51,470,476**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$7,261,329	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$174	\$363	\$339
Revenue Collected During FY 10:	\$10,955,143	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$11,523,149	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$263	\$476	\$454
Per Capita Expenditures:	\$276	\$464	\$452
Revenues over (under) Expenditures:	-\$568,006	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	53.48%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$6,162,930	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$148	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$688,241	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$6,795,427	\$10,349,325	\$5,366,947



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$6,252,323	\$7,172,068	\$1,234,140
Per Capita Debt:	\$150	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00** County: **MARSHALL**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,490,471**

Equalized Assessed Valuation: **\$261,344,958**

Population: **12,702**

Employees:

Full Time:	42
Part Time:	41
Salaries Paid:	\$1,419,174

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$5,856,365	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$461	\$363	\$339
Revenue Collected During FY 10:	\$6,040,884	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,081,495	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$476	\$476	\$454
Per Capita Expenditures:	\$479	\$464	\$452
Revenues over (under) Expenditures:	-\$40,611	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	95.65%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$5,817,004	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$458	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,504,676	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$3,176,612	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$236,467	\$7,172,068	\$1,234,140
Per Capita Debt:	\$19	\$101	\$37
General Obligation Debt over EAV:	0.04%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mason County**

Unit Code: **060/000/00** County: **MASON**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,917,340**

Equalized Assessed Valuation: **\$176,690,126**

Population: **14,785**

Employees:

Full Time: **70**

Part Time: **42**

Salaries Paid: **\$3,138,428**

Blended Component Units

Number Submitted = **1**
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$10,041,423	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$679	\$363	\$339
Revenue Collected During FY 10:	\$8,994,078	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$9,260,467	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$608	\$476	\$454
Per Capita Expenditures:	\$626	\$464	\$452
Revenues over (under) Expenditures:	-\$266,389	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	108.98%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$10,091,829	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$683	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,254,677	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$8,596,927	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$523,394	\$7,172,068	\$1,234,140
Per Capita Debt:	\$35	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$800,710	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$54	\$41	\$
Revenue Collected During FY 10:	\$255,289	\$1,984,823	\$
Expenditures During FY 10:	\$279,664	\$2,128,845	\$
Per Capita Revenue:	\$17	\$41	\$
Per Capita Expenditures:	\$19	\$40	\$
Operating Income (loss):	-\$24,375	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	277.60%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$776,335	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$53	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Massac County**

Unit Code: **061/000/00** County: **MASSAC**

Fiscal Year End: **12/31/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,382,044**

Equalized Assessed Valuation: **\$155,796,390**

Population: **15,000**

Employees:

Full Time: **90**

Part Time:

Salaries Paid: **\$2,760,547**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$7,021,650	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$468	\$363	\$339
Revenue Collected During FY 10:	\$7,030,111	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,606,366	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$469	\$476	\$454
Per Capita Expenditures:	\$440	\$464	\$452
Revenues over (under) Expenditures:	\$423,745	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	112.70%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$7,445,395	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$496	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,740	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$7,279,963	\$10,349,325	\$5,366,947



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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$173,843	\$7,172,068	\$1,234,140
Per Capita Debt:	\$12	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00** County: **MCDONOUGH**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,122,123**

Equalized Assessed Valuation: **\$359,217,205**

Population: **32,770**

Employees:

Full Time:	246
Part Time:	66
Salaries Paid:	\$8,945,583

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$8,914,710	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$272	\$363	\$339
Revenue Collected During FY 10:	\$10,856,307	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$10,709,136	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$331	\$476	\$454
Per Capita Expenditures:	\$327	\$464	\$452
Revenues over (under) Expenditures:	\$147,171	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	81.53%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$8,730,943	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$266	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,970,583	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$3,098,188	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
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FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$663,216	\$7,172,068	\$1,234,140
Per Capita Debt:	\$20	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$4,641,245	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$142	\$41	\$
Revenue Collected During FY 10:	\$4,911,112	\$1,984,823	\$
Expenditures During FY 10:	\$5,267,157	\$2,128,845	\$
Per Capita Revenue:	\$150	\$41	\$
Per Capita Expenditures:	\$161	\$40	\$
Operating Income (loss):	-\$356,045	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	83.22%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$4,383,464	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$134	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00**

County: **MCHENRY**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$292,253,797**

Equalized Assessed Valuation: **\$10,435,583,432**

Population: **308,760**

Employees:

Full Time: **1,185**

Part Time: **162**

Salaries Paid: **\$63,080,235**

Blended Component Units

Number Submitted = **1**

McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$146,109,634	\$160,772,919	\$160,667,374
Per Capita Beginning Fund Balance:	\$473	\$300	\$262
Revenue Collected During FY 10:	\$159,391,761	\$233,445,118	\$227,941,953
Expenditures During FY 10:	\$144,752,670	\$219,253,167	\$201,184,373
Per Capita Revenue:	\$516	\$432	\$442
Per Capita Expenditures:	\$469	\$399	\$418
Revenues over (under) Expenditures:	\$14,639,091	\$14,191,950	\$15,162,338
Ratio of Fund Balance to Expenditures:	103.99%	75.15%	71.42%
Ending Fund Balance for FY 10:	\$150,527,388	\$156,038,181	\$151,240,612
Per Capita Ending Fund Balance:	\$488	\$297	\$279

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108,727,129	\$81,302,776	\$73,784,340
Total Unrestricted Net Assets:	\$45,851,241	\$84,360,405	\$92,475,630



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$96,846,737	\$226,859,513	\$196,570,931
Per Capita Debt:	\$314	\$431	\$372
General Obligation Debt over EAV:	0.78%	0.73%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$32,682,196	\$66,768,413	\$28,780,785
Per Capita Beginning Retained Earnings for FY 10:	\$106	\$107	\$81
Revenue Collected During FY 10:	\$16,962,033	\$19,566,824	\$16,211,450
Expenditures During FY 10:	\$12,151,656	\$22,213,485	\$16,169,943
Per Capita Revenue:	\$55	\$36	\$51
Per Capita Expenditures:	\$39	\$40	\$46
Operating Income (loss):	\$4,810,377	-\$2,646,662	-\$2,363,682
Ratio of Retained Earnings to Expenditures:	308.54%	243.37%	206.70%
Ending Retained Earnings for FY 10:	\$37,492,573	\$67,952,604	\$28,647,371
Per Capita Ending Retained Earnings:	\$121	\$110	\$76



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: **064/000/00** County: **MCLEAN**

Fiscal Year End: **12/31/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,996,107**

Equalized Assessed Valuation: **\$3,908,370,369**

Population: **167,699**

Employees:

Full Time: **721**

Part Time: **167**

Salaries Paid: **\$32,507,512**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$24,060,070	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$143	\$363	\$339
Revenue Collected During FY 10:	\$77,641,284	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$71,820,507	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$463	\$476	\$454
Per Capita Expenditures:	\$428	\$464	\$452
Revenues over (under) Expenditures:	\$5,820,777	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	40.60%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$29,157,075	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$174	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,934,312	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$9,610,836	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$26,541,086	\$7,172,068	\$1,234,140
Per Capita Debt:	\$158	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$9,093,973	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$54	\$41	\$
Revenue Collected During FY 10:	\$5,969,759	\$1,984,823	\$
Expenditures During FY 10:	\$7,254,262	\$2,128,845	\$
Per Capita Revenue:	\$36	\$41	\$
Per Capita Expenditures:	\$43	\$40	\$
Operating Income (loss):	-\$1,284,503	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	119.26%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$8,651,530	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$52	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Menard County**

Unit Code: **065/000/00** County: **MENARD**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,202,375**

Equalized Assessed Valuation: **\$222,884,155**

Population: **12,486**

Employees:

Full Time: **204**

Part Time: **98**

Salaries Paid: **\$6,242,464**

Blended Component Units

Number Submitted = **1**
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$5,657,678	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$453	\$363	\$339
Revenue Collected During FY 10:	\$6,991,537	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$6,711,484	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$560	\$476	\$454
Per Capita Expenditures:	\$538	\$464	\$452
Revenues over (under) Expenditures:	\$280,053	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	89.26%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$5,990,731	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$480	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,242,563	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$1,886,945	\$10,349,325	\$5,366,947



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$114,090	\$7,172,068	\$1,234,140
Per Capita Debt:	\$9	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$6,254,405	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$501	\$41	\$
Revenue Collected During FY 10:	\$6,680,490	\$1,984,823	\$
Expenditures During FY 10:	\$6,221,958	\$2,128,845	\$
Per Capita Revenue:	\$535	\$41	\$
Per Capita Expenditures:	\$498	\$40	\$
Operating Income (loss):	\$458,532	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	107.04%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$6,659,937	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$533	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,104,158**

Equalized Assessed Valuation: **\$228,887,625**

Population: **16,481**

Employees:

Full Time: **90**

Part Time: **17**

Salaries Paid: **\$3,755,168**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$3,897,355	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$236	\$363	\$339
Revenue Collected During FY 10:	\$11,153,563	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$11,384,398	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$677	\$476	\$454
Per Capita Expenditures:	\$691	\$464	\$452
Revenues over (under) Expenditures:	-\$230,835	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	43.81%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$4,987,906	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$303	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,241	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$5,821,824	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$1,237,533	\$7,172,068	\$1,234,140
Per Capita Debt:	\$75	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00** County: **Monroe**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,891,765**

Equalized Assessed Valuation: **\$811,101,818**

Population: **33,236**

Employees:

Full Time:	180
Part Time:	130
Salaries Paid:	\$9,720,109

Blended Component Units

Number Submitted = **1**

Tax

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$9,109,163	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$274	\$363	\$339
Revenue Collected During FY 10:	\$13,054,450	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$12,516,131	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$393	\$476	\$454
Per Capita Expenditures:	\$377	\$464	\$452
Revenues over (under) Expenditures:	\$538,319	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	77.08%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$9,647,511	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$290	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,070,309	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$7,120,625	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$19,995,681	\$7,172,068	\$1,234,140
Per Capita Debt:	\$602	\$101	\$37
General Obligation Debt over EAV:	2.18%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$5,605,024	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$169	\$41	\$
Revenue Collected During FY 10:	\$10,511,405	\$1,984,823	\$
Expenditures During FY 10:	\$8,526,400	\$2,128,845	\$
Per Capita Revenue:	\$316	\$41	\$
Per Capita Expenditures:	\$257	\$40	\$
Operating Income (loss):	\$1,985,005	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	71.55%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$6,100,796	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$184	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00** County: **MONTGOME**

Fiscal Year End: **11/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,929,577**

Equalized Assessed Valuation: **\$399,139,538**

Population: **30,600**

Employees:

Full Time: **163**

Part Time: **36**

Salaries Paid: **\$6,817,685**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,525,556	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$409	\$363	\$339
Revenue Collected During FY 10:	\$13,770,971	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$14,206,752	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$450	\$476	\$454
Per Capita Expenditures:	\$464	\$464	\$452
Revenues over (under) Expenditures:	-\$435,781	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	85.10%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$12,089,775	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$395	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,366,112	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$638,663	\$10,349,325	\$5,366,947



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$7,172,068	\$1,234,140
Per Capita Debt:	\$	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Morgan County**

Unit Code: **069/000/00** County: **MORGAN**

Fiscal Year End: **8/31/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,327,849**

Equalized Assessed Valuation: **\$487,671,360**

Population: **35,251**

Employees:

Full Time: **155**

Part Time: **10**

Salaries Paid: **\$6,145,235**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$12,929,273	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$367	\$363	\$339
Revenue Collected During FY 10:	\$15,817,240	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$17,036,287	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$449	\$476	\$454
Per Capita Expenditures:	\$483	\$464	\$452
Revenues over (under) Expenditures:	-\$1,219,047	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	68.74%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$11,710,226	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$332	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,034,614	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$4,487,113	\$10,349,325	\$5,366,947



FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$	\$7,172,068	\$1,234,140
Per Capita Debt:	\$	\$101	\$37
General Obligation Debt over EAV:	0.00%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Moultrie County**

Unit Code: **070/000/00** County: **MOULTRIE**

Fiscal Year End: **11/30/2010**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,805,358**

Equalized Assessed Valuation: **\$194,852,090**

Population: **14,392**

Employees:

Full Time: **67**

Part Time: **26**

Salaries Paid: **\$2,547,838**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$3,248,481	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$226	\$363	\$339
Revenue Collected During FY 10:	\$6,198,255	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$5,857,417	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$431	\$476	\$454
Per Capita Expenditures:	\$407	\$464	\$452
Revenues over (under) Expenditures:	\$340,838	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	60.77%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$3,559,266	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$247	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,089,042	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$2,512,132	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$905,000	\$7,172,068	\$1,234,140
Per Capita Debt:	\$63	\$101	\$37
General Obligation Debt over EAV:	0.46%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$144,023	\$
Ratio of Retained Earnings to Expenditures:	0.00%	300.19%	0.00%
Ending Retained Earnings for FY 10:	\$	\$3,255,770	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Ogle County**

Unit Code: **071/000/00** County: **OGLE**

Fiscal Year End: **11/30/2010**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,034,308**

Equalized Assessed Valuation: **\$1,516,429,662**

Population: **54,826**

Employees:

Full Time:	215
Part Time:	60
Salaries Paid:	\$10,144,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 10:	\$16,075,469	\$16,299,386	\$9,952,864
Per Capita Beginning Fund Balance:	\$293	\$363	\$339
Revenue Collected During FY 10:	\$28,822,621	\$22,506,556	\$13,006,305
Expenditures During FY 10:	\$25,830,109	\$21,896,399	\$12,647,772
Per Capita Revenue:	\$526	\$476	\$454
Per Capita Expenditures:	\$471	\$464	\$452
Revenues over (under) Expenditures:	\$2,992,512	\$610,157	\$140,445
Ratio of Fund Balance to Expenditures:	61.53%	81.85%	81.42%
Ending Fund Balance for FY 10:	\$15,894,364	\$16,561,924	\$10,255,954
Per Capita Ending Fund Balance:	\$290	\$378	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,560	\$
Total Unreserved Funds:	\$	\$76,208	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,954,174	\$6,588,192	\$3,650,161
Total Unrestricted Net Assets:	\$15,904,473	\$10,349,325	\$5,366,947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2010

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 10:	\$11,981,705	\$7,172,068	\$1,234,140
Per Capita Debt:	\$219	\$101	\$37
General Obligation Debt over EAV:	0.78%	3.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 10:	\$	\$3,311,965	\$
Per Capita Beginning Retained Earnings for FY 10:	\$	\$41	\$
Revenue Collected During FY 10:	\$	\$1,984,823	\$
Expenditures During FY 10:	\$	\$2,128,845	\$
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